

## ABSTRACT OF THE DISCLOSURE

There is provided a method of manufacturing a semiconductor device in which interconnect capacitance is restrained. The semiconductor device 200 comprises a semiconductor substrate; a second interconnect insulating film 216 constituted of a ladder-type hydrogen siloxane formed on the semiconductor substrate; a second protection film 217 provided on the second interconnect insulating film 216; and an upper interconnect 270 formed in the second interconnect insulating film 216 and the second protection film 217. The second interconnect insulating film 216 is constituted of for example an L-Ox<sup>TM</sup> (trademark) film, and the second protection film 217 is constituted of for example a silicon oxide film.